

IRS TAX TIP 2001-19

WHAT TO DO IF YOU HAVEN'T RECEIVED A FORM W-2

WASHINGTON -- Employers must provide employees with a Form W-2 by January 31, 2001 for use in preparing tax returns, according to the IRS. You should receive a separate W-2 for each employer you worked for. Since employers can mail the W-2s as late as Jan. 31, you should allow a few days for a mailed form to arrive.

If do not receive your Form W-2, you should first contact your employer and find out if or when the W-2 was mailed. You may not have received your W-2 because of an incorrect or incomplete address, so be sure to verify your address.

If the W-2 was returned to the employer because of an address problem or was not yet issued, allow a reasonable amount of time for the employer to re-mail or issue the W-2. If you still do not receive your W-2, contact the IRS for assistance at 1-800-829-1040, but not before February 15th. When you call we will need the following information:

1. The employer's name and complete address, including zip code, the employer's identification number (if known), and telephone number,
2. Your name, address, including zip code, Social Security number, and telephone number; and
3. An estimate of the wages you earned, the federal income tax withheld, and the dates you began and ended employment.

If you leave your employer before the end of the year and request your Form W-2, your employer must provide your Form W-2 within 30 days of your request.

If you do not receive your Form W-2, you still must file your tax return on time. Form 4852, may be substituted for a missing Form W-2 but it should only be used if you cannot get a W-2 by your tax filing deadline. If you file your return and attach Form 4852 instead of a W-2, your refund may be delayed while the information you gave us is verified.

If you receive a corrected W-2 after your return is filed and it does not match the income or withheld tax you reported on your return, you must file an amended return.

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